UNITED NATIONS

DP

Executive Board of the United Nations Development Programme and of the United Nations Population Fund

Distr.
GENERAL

DP/1995/50/Add.1
27 May 1995

ORIGINAL: ENGLISH

Third regular session 1995
11-15 September 1995, New York
Item 4 of the provisional agenda

UNDP FINANCIAL, BUDGETARY AND ADMINISTRATIVE MATTERS

ANNUAL REVIEW OF THE FINANCIAL SITUATION, 1994

Report of the Administrator

Addendum

Net flow of contributions by donor and recipient Governments

1. The present addendum provides information concerning the net flow of contributions to and payments from the United Nations Development Programme (UNDP) in respect of each participating Government.

2. Table 1 provides a summary of contributions received during 1994 from each donor country to all sources of funds administered by UNDP. Table 2 provides a summary of contributions received from each recipient country during 1994 as well as expenditures reported in 1994 under each main category. Table 3 lists those countries which, after application of the accounting linkage as authorized in Governing Council decision 84/9, did not meet the established target level for Government local office costs. Amounts transferred are reflected in table 2 so that amounts indicated in table 3 represent the shortfall of contributions received in 1994.

3. In order to avoid any misinterpretation of the data contained in these tables, it is important to note that the information has been presented on the following basis:

(a) Income

(i) In both table 1 and table 2, only those cash contributions actually received during 1994 have been included;

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(ii) In table 2, the amounts shown do not include contributions in kind made by recipient Governments to projects or to local office costs;

(b) Expenditure

(i) All expenditure figures in table 2 have been expressed net of staff assessment and exclusive of related support costs;

(ii) Expenditures under global, regional and intercountry programmes are not included in table 2.

Annex

NET FLOW OF CONTRIBUTIONS BY DONOR AND RECIPIENT GOVERNMENTS: TABLES

Abbreviations

IPF	Indicative planning figure
SIS	Special Industrial Services
SMF/LDCs	Special Measures Fund for the Least Developed Countries
SPR	Special Programme Resources
UNCDF	United Nations Capital Development Fund
UNDP	United Nations Development Programme
UNFSTD	United Nations Fund for Science and Technology for Development
UNIFEM	United Nations Development Fund for Women
UNRFNRE	United Nations Revolving Fund for Natural Resources Exploration
UNSO	United Nations Office to Combat Desertification and Drought
UNV	United Nations Volunteers Programme
VC/VPC	Voluntary contributions/Voluntary programme costs

Table 1. Income to all sources of funds administered by UNDP received during 1994

(Thousands of United States dollars)

	Australia	Austria	Belgium	Canada	Denmark	Finland	France
I. Voluntary contributions							
UNDP	13,470	12,815	20,968	39,259	90,366	9,815	61,580
SMF/LDCs	0	0	0	0	0	0	0
UNCDF	0	48	967	0	6,536	0	2,096
UNFSTD	0	0	0	0	0	0	0
UNIFEM	239	60	0	1,095	324	103	149
UNRFNRE	0	0	0	0	0	0	0
UNSO	0	0	0	0	0	0	559
UNV	0	50	0	0	0	0	372
UNDP Energy Account	0	0	0	0	0	0	0
UNDP Study Programme	0	0	0	0	0	0	0
Subtotal	13,709	12,973	21,935	40,354	97,226	9,918	64,756
II. Special purpose contributions							
Cost-sharing to: UNDP	2,518	886	452	923	3,161	186	669
Others a/	906	0	0	402	3,728	0	8
Trust funds b/	4,483	2,573	0	4,406	8,724	2,260	3,089
Management Services Agreement	0	0	0	0	0	387	0
Subtotal	7,907	3,459	452	5,731	15,613	2,833	3,766
GRAND TOTAL	21,616	16,432	22,387	46,085	112,839	12,751	68,522

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	Germany	Holy See	Ireland	Italy	Japan	Luxembourg	Monaco
I. Voluntary contributions							
UNDP	82,956	0	1,361	25,316	100,112	322	23
SMF/LDCs	0	0	0	0	0	0	0
UNCDF	0	0	0	0	4,000	0	0
UNFSTD	0	0	0	0	0	0	0
UNIFEM	808	0	68	191	0	63	0
UNRFNRE	0	0	0	0	1,300	0	0
UNSO	0	0	0	0	0	0	0
UNV	0	0	376	124	0	0	0
UNDP Energy Account	0	0	0	0	0	0	0
UNDP Study Programme	0	0	0	0	0	0	0
Subtotal	83,764	0	1,805	25,631	105,412	385	23
II. Special purpose contributions							
Cost-sharing to: UNDP	378	0	158	22,172	2,495	0	0
Others a/	0	0	0	(56)	0	134	0
Trust funds b/	5,172	5	0	13,536	46,880	0	0
Management Services Agreement	0	0	0	1,819	1,600	0	0
Subtotal	5,550	5	158	37,471	50,975	134	0
GRAND TOTAL	89,314	5	1,963	63,102	156,387	519	23

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	Netherlands	Norway	New Zealand	Portugal	Russian Federation	Spain	Sweden
I. Voluntary contributions							
UNDP	93,710	69,543	2,259	1,200	1,833	6,951	77,374
SMF/LDCs	0	0	0	0	0	0	0
UNCDF	5,501	2,800	55	0	0	0	5,430
UNFSTD	0	0	0	0	0	0	0
UNIFEM	2,805	1,211	42	0	0	46	1,038
UNRFNRE	0	0	0	0	0	0	0
UNSO	0	0	0	16	0	0	0
UNV	160	0	0	0	0	0	0
UNDP Energy Account	5	0	0	0	0	0	0
UNDP Study Programme	0	0	0	0	0	0	5
Subtotal	102,181	73,554	2,356	1,216	1,833	6,997	83,847
II. Special purpose contributions							
Cost-sharing to: UNDP	15,934	5,399	117	575	19	409	8,756
Others a/	1,833	788	36	0	0	0	187
Trust funds b/	12,244	7,060	0	0	(182)	226	6,222
Management Services Agreement	848	441	0	0	0	0	1,474
Subtotal	30,859	13,688	153	575	(163)	635	16,639
GRAND TOTAL	133,040	87,242	2,509	1,791	1,670	7,632	100,486

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	Switzerland	United Kingdom	United States	Total by fund
I. Voluntary contributions				
UNDP	44,800	38,760	112,532	907,325
SMF/LDCs	0	0	0	0
UNCDF	2,800	0	3,000	33,233
UNFSTD	0	0	0	0
UNIFEM	280	232	980	9,734
UNRFNRE	0	0	0	1,300
UNSO	0	0	0	575
UNV	330	0	100	1,512
UNDP Energy Account	0	0	0	5
UNDP Study Programme	0	0	0	5
Subtotal	48,210	38,992	116,612	953,689
II. Special purpose contributions				
Cost-sharing to: UNDP	1,059	2,459	10,078	78,803
Others a/	0	0	163	8,129
Trust funds b/	8,781	2,859	13,324	141,662
Management Services Agreement	0	0	1,600	8,169
Subtotal	9,840	5,318	25,165	236,763
GRAND TOTAL	58,050	44,310	141,777	1,190,452

a/ Includes UNCDF, UNRFNRE, UNSO, UNDP Energy Account, UNFSTD and UNIFEM.
b/ Includes trust funds established by the Administrator and other minor trust funds.

Table 2. Income and expenditures by recipient countries during 1994

(Thousands of United States dollars)

	Afghanistan	Albania a/	Algeria	Angola	Anguilla b/	Antigua and Barbuda	Argentina	Armenia
I. Income								
Government contributions								
UNDP - VC/VPC	0	0	200	0	0	0	0	0
Transfer to local office costs	0	0	(200)	0	0	0	0	0
SMF/LDCs	0	0	0	0	0	0	0	0
Trust funds c/	0	0	65	0	0	0	139	0
Management Services Agreement	0	0	0	0	0	0	26,690	0
Local office costs								
Core budget	0	0	0	0	48	0	0	0
Transfer from VC/VPC	0	0	200	0	0	0	0	0
Extrabudgetary d/	0	0	107	37	0	0	26	0
Total income	0	0	372	37	48	0	26,855	0
II. Expenditures								
Programme								
IPF, SPR, SIS	17,065	1,306	299	596	139	115	751	51
Third-party cost sharing	44	0	21	1,215	0	0	420	0
SMF/LDCs	0	0	0	0	0	0	0	0
Trust funds c/	246	0	0	146	9	6	690	0
Management Services Agreement	0	550	0	0	0	0	30,765	0
Local office costs								
Core budget	1,309	448	909	2,303	0	0	1,081	313
Extrabudgetary	0	12	142	0	0	0	2,301	0
Total expenditures	18,664	2,316	1,371	4,260	148	121	36,008	364
Balance	(18,664)	(2,316)	(999)	(4,223)	(100)	(121)	(9,153)	(364)
Cost-sharing expenditures of recipient countries	0	0	188	0	30	0	77,413	0

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	Aruba e/	Azerbaijan	Bahamas f/	Bahrain	Bangladesh	Barbados g/	Belarus	Belize h/
I. Income								
Government contributions								
UNDP - VC/VPC	0	0	0	56	275	0	0	0
Transfer to local office costs	0	0	0	53	(188)	0	0	0
SMF/LDCs	0	0	0	0	0	0	0	0
Trust funds d/	0	0	0	0	20	1	0	0
Management Services Agreement	0	0	0	0	0	0	0	0
Local office costs								
Core budget	0	0	0	488	55	117	78	0
Transfer from VC/VPC	0	0	0	(53)	188	0	0	0
Extrabudgetary e/	0	0	0	2	108	0	0	0
Total income	0	0	0	546	458	118	78	0
II. Expenditures								
Programme								
IPF, SPR, SIS	(79)	14	50	53	15,421	246	138	264
Third-party cost sharing	0	0	0	0	104	0	0	0
SMF/LDCs	0	0	0	0	1,877	0	0	0
Trust funds d/	0	0	0	0	4,181	10	0	411
Management Services Agreement	0	0	0	0	0	0	0	0
Local office costs								
Core budget	0	236	0	545	1,753	1,290	245	0
Extrabudgetary	0	4	0	70	1	5	0	1
Total Expenditures	(79)	254	50	668	23,337	1,551	383	676
Balance	79	(254)	(50)	(122)	(22,879)	(1,433)	(305)	(676)
Cost-sharing expenditures of recipient countries	380	0	0	0	1,558	11	0	143

	Benin	Bhutan	Bolivia	Bosnia and Herzegovina	Botswana	Brazil	British Virgin Islands b/	Bulgaria a/
I. Income								
Government contributions								
UNDP - VC/VPC	0	11	0	0	23	0	8	25
Transfer to local office costs	0	0	0	0	0	0	0	(25)
SMF/LDCs	0	0	0	0	0	0	0	0
Trust funds d/	0	4	726	0	15	3,445	0	0
Management Service Agreement	95	0	1,373	0	0	0	0	0
Local office costs								
Core budget	0	42	0	0	312	0	7	(26)
Transfer from VC/VPC	0	0	0	0	0	0	0	25
Extrabudgetary e/	2	14	3	0	46	3	0	0
Total income	97	71	2,102	0	396	3,448	15	(1)
II. Expenditures								
Programme								
IPF, SPR, SIS	3,612	2,783	3,060	87	1,079	560	42	670
Third-party cost sharing	17	(37)	1,961	0	160	45	3	369
SMF/LDCs	(7)	0	0	0	3	0	0	0
Trust funds d/	1,216	2,934	1,273	0	810	3,507	0	0
Management Services Agreement	4,697	8	2,812		0	0	0	0
Local office costs								
Core budget	892	840	1,081	0	905	1,307	0	218
Extrabudgetary	43	10	402	0	17	989	0	1
Total Expenditures	10,470	6,538	10,589	87	2,974	6,408	45	1,258
Balance	(10,373)	(6,467)	(8,487)	(87)	(2,578)	(2,960)	(30)	(1,259)
Cost-sharing expenditures of recipient countries	0	142	6,492	0	2,360	80,367	5	0

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	Burkina Faso	Burundi	Cambodia	Cape Verde	Republic of Cameroon	Cayman Islands f/	Central African Republic	Chad
I. Income								
Government contributions								
UNDP - VC/VPC	0	0	0	7	0	0	0	0
Transfer to local office costs	0	0	0	(7)	0	0	0	0
SMF/LDCs	0	0	0	0	0	0	0	0
Trust funds d/	0	0	0	0	0	0	0	0
Management Services Agreement	31	0	19,532	0	0	0	3,048	0
Local office costs								
Core budget	0	0	0	0	0	0	0	0
Transfer from VC/VPC	0	0	0	7	0	0	0	0
Extrabudgetary e/	7	2	31	0	30	0	0	20
Total income	38	2	19,563	7	30	0	3,048	20
II. Expenditures								
Programme								
IPF, SPR, SIS	6,113	1,759	17,762	765	1,435	40	1,550	5,522
Third-party cost sharing	0	172	4,141	0	0	0	0	0
SMF/LDCs	67	0	0	0	0	0	(1)	0
Trust funds d/	3,220	764	8,082	293	380	0	1,122	1,723
Management Services Agreement	2	0	22,394	0	633	0	1,140	22
Local office costs								
Core budget	1,451	1,503	1,542	1,125	967	0	973	1,571
Extrabudgetary	11	0	244	2	41	0	17	21
Total expenditures	10,864	4,198	54,165	2,185	3,456	40	4,801	8,859
Balance	(10,826)	(4,196)	(34,602)	(2,178)	(3,426)	(40)	(1,753)	(8,839)
Cost-sharing expenditures of recipient countries	0	4	0	0	0	18	0	0

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	Chile	Republic of China	Colombia	Comoros	Congo	Cook Islands j/	Costa Rica	Côte d'Ivoire
I. Income								
Government contributions								
UNDP - VC/VPC	650	2,890	430	0	0	0	311	9
Transfer to local office costs	(251)	0	(130)	0	0	0	(191)	(9)
SMF/LDCs	0	0	0	0	0	0	0	0
Trust funds d/	0	100	485	0	0	0	1,371	0
Management Services Agreement	0	0	0	0	366	0	0	0
Local office costs								
Core budget	250	291	200	0	0	0	67	0
Transfer from VC/VPC	251	0	130	0	0	0	191	9
Extrabudgetary e/	1	139	20	0	12	0	2	35
Total income	901	3,420	1,135	0	378	0	1,751	44
II. Expenditures								
Programme								
IPF, SPR, SIS	2,923	23,768	4,846	1,763	681	755	756	1,324
Third-party cost sharing	0	99	263	0	0	0	1,027	0
SMF/LDCs	0	0	0	2	0	0	0	0
Trust funds d/	79	5,518	1,443	1,234	4	28	1,748	105
Management Services Agreement	0	0	81	0	11	0	0	0
Local office costs								
Core budget	989	1,575	859	1,084	812	0	586	1,215
Extrabudgetary	311	177	795	0	1	0	110	41
Total expenditures	4,302	31,137	8,287	4,083	1,509	783	4,227	2,685
Balance	(3,401)	(27,717)	(7,152)	(4,083)	(1,131)	(783)	(2,476)	(2,641)
Cost-sharing expenditures of recipient countries	6,481	7,565	49,312	0	0	0	255	513

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	Cuba	Cyprus	Czech Republic	Democratic People's Republic of Korea	Djibouti	Dominica b/	Dominican Republic	Ecuador
I. Income								
Government contributions								
UNDP - VC/VPC	1,828	0	168	320	0	0	300	0
Transfer to local office costs	0	0	0	0	0	0	(4)	0
SMF/LDCs	0	0	0	0	0	0	0	0
Trust funds d/	27	1	0	0	0	0	0	0
Management Services Agreement	0	0	0	0	0	0	0	15,446
Local office costs								
Core budget	270	278	0	137	0	37	0	0
Transfer from VC/VPC	0	0	0	0	0	0	4	0
Extrabudgetary e/	0	0	2	0	2	0	0	6
Total income	2,125	279	170	457	2	37	300	15,452
II. Expenditures								
Programme								
IPF, SPR, SIS	1,883	428	473	2,634	718	73	1,125	1,452
Third-party cost sharing	0	0	0	0	6	0	28	249
SMF/LDCs	0	0	0	0	69	0	0	0
Trust funds d/	430	80	0	23	447	15	212	154
Management Services Agreement	0	0	0	0	115	0	12	10,417
Local office costs								
Core budget	763	549	0	746	1,062	0	704	657
Extrabudgetary	0	86	0	4	5	0	338	274
Total expenditures	3,076	1,143	473	3,407	2,422	88	2,419	13,203
Balance	(951)	(864)	(303)	(2,950)	(2,420)	(51)	(2,119)	2,249
Cost-sharing expenditures of recipient countries	0	6	0	0	0	125	7,771	4,690

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	Egypt	El Salvador g/	Equatorial Guinea	Eritrea	Estonia	Ethiopia	Federated States of Micronesia	Fiji g/
I. Income								
Government contributions								
UNDP - VC/VPC	0	0	0	0	0	50	2	0
Transfer to local office costs	0	0	0	0	0	(50)	(2)	0
SNF/LDCs	0	0	0	0	0	0	0	0
Trust funds d/	177	245	0	0	0	0	0	0
Management Services Agreement	0	1,304	0	0	0	0	0	0
Local office costs								
Core budget	0	281	0	0	62	10	0	12
Transfer from VC/VPC	0	0	0	0	0	50	2	0
Extrabudgetary g/	0	0	0	0	0	15	2	0
Total income	177	1,830	0	0	62	75	4	12
II. Expenditures								
Programme								
IPF, SPR, SIS	6,053	2,298	1,000	2,805	277	9,286	797	77
Third-party cost sharing	159	437	0	0	0	0	0	0
SNF/LDCs	0	0	(1)	0	0	410	0	0
Trust funds d/	557	4,130	511	1,061	0	3,436	63	330
Management Services Agreement	(13)	3,026	0	0	0	332	0	0
Local office costs								
Core budget	1,147	864	846	686	181	2,396	0	1,249
Extrabudgetary	218	686	0	0	0	24	0	37
Total expenditures	8,121	11,441	2,356	4,552	458	15,884	860	1,693
Balance	(7,944)	(9,611)	(2,356)	(4,552)	(396)	(15,809)	(856)	(1,681)
Cost-sharing expenditures of recipient countries	4,368	8,529	0	0	0	0	29	245

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	Guinea Bissau	Guyana	Haiti	Honduras	Hungary a/	India	Indonesia	Iran, Islamic Republic of
I. Income								
Government contributions								
UNDP - VC/VPC	0	14	0	0	107	4,309	2,310	0
Transfer to local office costs	0	0	0	0	0	0	0	0
SMF/LDCs	0	0	0	0	0	0	0	0
Trust funds d/	0	1	0	315	0	45	60	0
Management Services Agreement	0	0	0	278	0	0	(6)	0
Local office costs								
Core budget	0	41	0	19	0	71	0	170
Transfer from VC/VPC	0	0	0	0	0	0	0	0
Extrabudgetary e/	9	2	0	9	0	11	6	37
Total income	9	58	0	621	107	4,436	2,370	207
II. Expenditures								
Programme								
IPF, SPR, SIS	3,585	1,578	2,084	1,197	129	26,146	11,321	1,487
Third-party cost sharing	91	0	0	737	0	58	158	0
SMF/LDCs	10	0	0	0	0	0	0	0
Trust funds d/	3,289	742	182	209	0	362	801	0
Management Services Agreement	0	0	0	161	0	0	0	0
Local office costs								
Core budget	1,464	487	1,254	570	0	1,814	1,909	1,063
Extrabudgetary	0	65	10	307	0	70	185	13
Total expenditures	8,439	2,872	3,530	3,181	129	28,450	14,374	2,563
Balance	(8,430)	(2,814)	(3,530)	(2,560)	(22)	(24,014)	(12,004)	(2,356)
Cost-sharing expenditures of recipient countries	0	884	11	3,510	0	215	2,516	417

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	Gabon	Gambia	Republic of Georgia	Ghana	Greece	Grenada b/	Guatemala	Guinea
I. Income								
Government contributions								
UNDP - VC/VPC	0	0	0	45	0	0	0	0
Transfer to local office costs	0	0	0	(7)	0	0	0	0
SMF/LDCs	0	0	0	0	0	0	0	0
Trust funds d/	0	0	0	61	6	0	0	0
Management Services Agreement	0	0	0	0	0	0	371	4,113
Local office costs								
Core budget	0	0	0	0	0	11	0	0
Transfer from VC/VPC	0	0	0	7	0	0	0	0
Extrabudgetary e/	28	2	0	4	0	0	4	2
Total income	28	2	0	110	6	11	375	4,115
II. Expenditures								
Programme								
IPF, SPR, SIS	0	1,993	148	4,152	0	109	1,299	3,317
Third-party cost sharing	0	121	0	0	0	0	1,981	0
SMF/LDCs	0	1	0	0	0	0	0	(1)
Trust funds d/	12	1,117	0	434	0	62	16	981
Management Services Agreement	0	0	0	0	0	0	170	3,828
Local office costs								
Core budget	853	1,281	154	1,057	0	0	701	1,519
Extrabudgetary	17	4	0	12	0	0	321	18
Total expenditures	882	4,517	302	5,655	0	171	4,488	9,662
Balance	(854)	(4,515)	(302)	(5,545)	6	(160)	(4,113)	(5,547)
Cost-sharing expenditures of recipient countries	835	0	0	0	0	9	5,172	34

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	Iraq	Jamaica	Jordan	Kazakstan	Kenya	Kiribati	Kuwait	Kyrgyzstan
I. Income								
Government contributions								
UNDP - VC/VPC	0	0	277	0	0	0	570	0
Transfer to local office costs	10	0	(277)	0	0	0	(54)	0
SMF/LDCs	0	0	0	0	0	0	0	0
Trust funds d/	0	84	0	0	0	0	0	0
Management Services Agreement	0	0	0	0	0	0	0	0
Local office costs								
Core budget	2,469	18	145	0	0	0	338	0
Transfer from VC/VPC	(10)	0	277	0	0	0	54	0
Extrabudgetary e/	350	24	0	0	22	0	69	0
Total income	2,819	126	422	0	22	0	977	0
II. Expenditures								
Programme								
IPF, SPR, SIS	882	894	785	134	9,231	283	1,455	1,076
Third-party cost sharing	0	257	0	0	657	0	0	0
SMF/LDCs	0	0	0	0	0	0	0	0
Trust funds d/	88	22	1,474	5	513	71	0	8
Management Services Agreement	0	0	0	0	0	0	0	21
Local office costs								
Core budget	1,047	482	1,016	472	1,358	0	122	366
Extrabudgetary	704	273	20	0	68	0	641	0
Total expenditures	2,721	1,928	3,295	611	11,827	354	2,218	1,471
Balance	98	(1,802)	(2,873)	(611)	(11,805)	(354)	(1,241)	(1,471)
Cost-sharing expenditures of recipient countries	0	4,233	22	0	66	0	2,428	0

	Laos	Latvia	Lebanon	Lesotho	Liberia	Libyan Arab Jamahiriya	Liechtenstein	Lithuania
I. Income								
Government contributions								
UNDP - VC/VPC	0	0	0	29	0	0	7	0
Transfer to local office costs	0	0	0	(29)	0	0	0	0
SNF/LDCs	0	0	0	1	0	0	0	0
Trust funds d/	0	0	0	4	0	78	6	0
Management Services Agreement	0	0	0	0	0	0	0	0
Local office costs								
Core budget	10	32	0	46	0	825	0	43
Transfer from VC/VPC	0	0	0	29	0	0	0	0
Extrabudgetary e/	12	0	0	0	19	45	0	0
Total income	22	32	0	80	19	948	13	43
II. Expenditures								
Programme								
IPF, SPR, SIS	4,166	114	2,892	2,032	1,312	2,218	0	378
Third-party cost sharing	413	0	81	0	327	0	0	0
SNF/LDCs	19	0	0	0	0	0	0	0
Trust funds d/	2,080	9	0	662	94	11	0	0
Management Services Agreement	0	8	0	0	0	0	0	0
Local office costs								
Core budget	1,151	229	1,084	1,338	1,291	1,061	0	241
Extrabudgetary	15	0	16	15	83	374	0	0
Total expenditures	7,844	360	4,073	4,047	3,107	3,664	0	619
Balance	(7,822)	(328)	(4,073)	(3,967)	(3,088)	(2,716)	13	(576)
Cost-sharing expenditures of recipient countries	22	0	122	0	0	542	0	0

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	Madagascar	Malawi	Malaysia g/	Maldives	Mali	Malta a/	Marshall Islands	Mauritania
I. Income								
Government contributions								
UNDP - VC/VPC	26	10	385	5	15	0	0	0
Transfer to local office costs	(26)	(10)	(340)	(5)	(15)	0	0	0
SMF/LDCs	0	0	0	0	0	0	0	0
Trust funds d/	10	3	0	3	0	5	0	0
Management Services Agreement	14,529	0	0	0	5,107	0	0	82
Local office costs								
Core budget	13	0	0	0	0	0	0	0
Transfer from VC/VPC	26	10	340	5	15	0	0	0
Extrabudgetary e/	0	0	78	4	2	0	0	1
Total income	14,578	13	463	12	5,124	5	0	83
II. Expenditures								
Programme								
IPF, SPR, SIS	6,440	8,402	896	828	5,060	10	370	1,931
Third-party cost sharing	0	1,192	8	234	324	0	0	0
SMF/LDCs	0	79	0	11	0	0	0	0
Trust funds d/	177	1,930	1,041	129	1,530	0	70	1,883
Management Services Agreement	16,014	0	0	0	650	0	0	383
Local office costs								
Core budget	869	1,076	853	507	1,519	0	0	1,157
Extrabudgetary	2	12	150	17	43	0	0	32
Total expenditures	23,502	12,691	2,948	1,726	9,126	10	440	5,386
Balance	(8,924)	(12,678)	(2,485)	(1,714)	(4,002)	(5)	(440)	(5,303)
Cost-sharing expenditures of recipient countries	28	0	1,235	14	0	0	0	0

	Mauritius	Mexico	Moldova	Mongolia	Montserrat b/	Morocco	Mozambique	Myanmar
I. Income								
Government contributions								
UNDP - VC/VPC	68	(500)	0	17	0	0	0	166
Transfer to local office costs	(68)	(500)	0	(17)	0	159	0	(166)
SMF/LDCs	0	0	0	0	0	0	0	0
Trust funds d/	0	10	0	0	0	50	0	5
Management Services Agreement	0	0	0	111	0	0	0	0
Local office costs								
Core budget	49	0	0	0	15	558	0	109
Transfer from VC/VPC	68	500	0	17	0	(159)	0	166
Extrabudgetary e/	0	0	0	20	0	15	26	6
Total income	117	(490)	0	148	15	623	26	286
II. Expenditures								
Programme								
IPF, SPR, SIS	404	661	439	1,127	84	2,984	17,126	10,662
Third-party cost sharing	0	3,769	0	675	8	0	2,237	184
SMF/LDCs	0	0	0	0	0	0	0	0
Trust funds d/	0	100	0	921	(9)	25	29,069	3
Management Services Agreement	0	(14)	0	1,297	0	0	0	0
Local office costs								
Core budget	663	1,244	280	733	0	1,093	1,609	1,784
Extrabudgetary	25	34	0	21	0	73	67	0
Total expenditures	1,092	5,794	719	4,774	83	4,175	50,108	12,633
Balance	(975)	(6,284)	(719)	(4,626)	(68)	(3,552)	(50,082)	(12,347)
Cost-sharing expenditures of recipient countries	0	2,406	0	108	15	0	0	0

	Namibia	Nepal	Netherlands Antilles	Nicaragua	Niger	Nigeria	Niue	Oman	Pakistan
I. Income									
Government contributions									
UNDP - VC/VPC	3	0	0	0	0	86	0	0	763
Transfer to local office costs	(3)	0	0	0	0	(86)	0	0	(105)
SMF/LDCs	0	0	0	0	0	0	0	0	0
Trust funds d/	14	0	0	0	0	552	0	0	35
Management Services Agreement	0	0	0	8,800	0	0	0	0	0
Local office costs									
Core budget	1	164	0	0	0	21	7	0	126
Transfer from VC/VPC	3	0	0	0	0	86	0	0	105
Extrabudgetary g/	6	0	4	0	0	160	0	20	4
Total income	24	164	4	8,800	0	819	7	20	928
II. Expenditures									
Programme									
IPF, SPR, SIS	2,705	7,455	(9)	6,695	6,015	6,996	69	(137)	11,809
Third-party cost sharing	0	30	0	2,044	0	0	0	0	146
SMF/LDCs	0	110	0	0	0	0	0	0	0
Trust funds d/	673	1,864	0	525	615	4	23	7	364
Management Services Agreement	0	0	0	4,383	11	0	0	0	0
Local office costs									
Core budget	1,107	1,262	0	952	1,310	2,515	0	0	1,473
Extrabudgetary	1	89	0	477	0	282	0	0	7
Total expenditures	4,486	10,810	(9)	15,076	7,951	9,797	92	(130)	13,799
Balance	(4,462)	(10,646)	13	(6,276)	(7,951)	(8,978)	(85)	150	(12,871)
Cost-sharing expenditures of recipient countries	141	0	288	2,624	0	203	0	187	0

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	Panama	Papua New Guinea	Paraguay	Peru	Philippines	Poland a/	Qatar	Republic of Korea	Republic of Palau
I. Income									
Government contributions									
UNDP - VC/VPC	241	0	163	400	609	0	0	1,633	0
Transfer to local office costs	0	0	0	(368)	0	0	0	0	0
SMF/LDCs	0	0	0	0	0	0	0	10	0
Trust funds d/	4	0	(23)	0	2	0	0	16	0
Management Services Agreement	0	2,150	0	28,350	0	0	0	0	0
Local office costs									
Core budget	420	247	245	0	619	392	0	403	0
Transfer from VC/VPC	0	0	0	368	0	0	0	0	0
Extrabudgetary e/	27	14	7	0	4	0	516	26	0
Total income	692	2,411	392	28,750	1,234	392	516	2,088	0
II. Expenditures									
Programme									
IPF, SPR, SIS	179	814	(956)	(6,770)	3,423	340	(494)	779	0
Third-party cost sharing	0	27	0	2,214	56	64	9	0	0
SMF/LDCs	0	0	0	0	0	0	0	0	0
Trust funds d/	110	1,094	64	352	288	(7)	6	28	0
Management Services Agreement	0	1,669	0	26,120	(423)	0	0	0	220
Local office costs									
Core budget	903	1,037	539	1,140	1,379	407	147	765	0
Extrabudgetary	194	52	519	992	90	60	436	0	0
Total expenditures	1,386	4,693	166	24,048	4,813	864	104	1,572	220
Balance	(694)	(2,282)	226	4,702	(3,579)	(472)	412	516	(220)
Cost-sharing expenditures of recipient countries	9,075	2,549	10,016	78,584	0	51	1,636	668	0

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	Romania	Rwanda	Saint Kitts and Nevis b/	Saint Lucia b/	Saint Vincent and the Grenadines b/	Samoa g/	Sao Tome and Principe	Saudi Arabia
I. Income								
Government contributions								
UNDP - VC/VPC	36	0	0	6	0	0	0	2,000
Transfer to local office costs	(36)	0	0	0	0	0	0	0
SMF/LDCs	0	0	0	0	0	0	0	0
Trust funds d/	1	0	0	0	0	0	0	2,409
Management Services Agreement	0	0	484	0	0	0	0	0
Local office costs								
Core budget	12	0	54	100	27	51	0	612
Transfer from VC/VPC	36	0	0	0	0	0	0	0
Extrabudgetary e/	0	4	0	0	0	3	0	1,048
Total income	49	4	538	106	27	54	0	6,069
II. Expenditures								
Programme								
IPF, SPR, SIS	546	3,038	520	251	256	1,002	819	2,119
Third-party cost sharing	742	0	0	0	0	0	0	0
SMF/LDCs	0	25	0	0	0	0	24	0
Trust funds d/	0	542	6	27	21	165	67	5
Management Services Agreement	0	0	330	0	0	0	784	0
Local office costs								
Core budget	248	2,060	0	0	0	511	588	777
Extrabudgetary	4	103	0	0	0	27	15	1,028
Total expenditures	1,540	5,768	856	278	277	1,705	2,297	3,929
Balance	(1,491)	(5,764)	(318)	(172)	(250)	(1,651)	(2,297)	2,140
Cost-sharing expenditures of recipient countries	0	3	26	23	35	0	0	3,697

	Senegal	Seychelles l/	Sierra Leone	Singapore j/	Slovak Republic	Slovenia	Solomon Islands k/	Somalia
I. Income								
Government contributions								
UNDP - VC/VPC	1	0	1	220	0	0	0	0
Transfer to local office costs	(1)	0	(1)	0	0	0	0	0
SMF/LDCs	0	0	0	0	0	0	0	0
Trust funds d/	0	0	1	0	0	0	0	0
Management Services Agreement	188	0	0	0	0	0	0	0
Local office costs								
Core budget	0	101	3	20	0	0	0	0
Transfer from VC/VPC	1	0	1	0	0	0	0	0
Extrabudgetary e/	7	0	4	0	0	0	0	63
Total income	196	101	9	240	0	0	0	63
II. Expenditures								
Programme								
IPF, SPR, SIS	2,913	177	5,666	0	27	129	431	11,791
Third-party cost sharing	0	0	204	0	0	0	0	0
SMF/LDCs	42	0	0	0	0	0	0	0
Trust funds d/	4,966	0	904	0	0	0	18	640
Management Services Agreement	188	0	0	0	0	0	0	(864)
Local office costs								
Core budget	1,354	0	1,296	0	0	0	0	3,006
Extrabudgetary	66	0	3	0	0	0	0	0
Total expenditures	9,529	177	8,073	0	27	129	449	14,573
Balance	(9,333)	(76)	(8,064)	240	(27)	(129)	(449)	(14,510)
Cost-sharing expenditures of recipient countries	0	0	0	0	0	0	0	0

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	Sri Lanka	Sudan	Suriname c/	Swaziland	Syrian Arab Republic	Tajikistan	Territory of Hong Kong	Thailand g/
I. Income								
Government contributions								
UNDP - VC/VPC	1,035	0	0	21	10	0	37	1,081
Transfer to local office costs	(80)	0	0	0	(10)	0	0	0
SMF/LDCs	0	0	0	0	0	0	0	0
Trust funds d/	7	0	0	0	2	0	0	18
Management Services Agreement	0	0	0	0	0	0	0	0
Local office costs								
Core budget	0	0	0	175	130	0	8	618
Transfer from VC/VPC	80	0	0	0	10	0	0	0
Extrabudgetary e/	0	11	1	8	40	0	0	0
Total income	1,042	11	1	204	182	0	45	1,717
II. Expenditures								
Programme								
IPF, SPR, SIS	5,698	6,546	66	1,151	1,541	27	30	2,501
Third-party cost sharing	62	902	0	18	0	0	0	25
SMF/LDCs	0	0	0	0	0	0	0	0
Trust funds d/	132	2,347	4	75	411	1	0	395
Management Services Agreement	0	0	0	0	0	0	0	193
Local office costs								
Core budget	1,025	2,286	0	695	1,034	200	0	1,936
Extrabudgetary	29	42	0	38	90	0	0	59
Total expenditures	6,946	12,123	70	1,977	3,076	228	30	5,109
Balance	(5,904)	(12,112)	(69)	(1,773)	(2,894)	(228)	15	(3,392)
Cost-sharing expenditures of recipient countries	0	0	7	10	73	0	0	0

	Togo	Tokelau j/	Tonga k/	Trinidad and Tobago g/	Trust Territory of the Pacific Islands k/	Tunisia	Turkey	Turkmenistan
I. Income								
Government contributions								
UNDP - VC/VPC	0	0	0	0	0	206	0	0
Transfer to local office costs	0	0	0	0	0	(68)	0	0
SMF/LDCs	0	0	0	0	0	0	0	0
Trust funds d/	0	0	0	1	0	3	61	0
Management Services Agreement	0	0	0	0	0	0	4,259	0
Local office costs								
Core budget	0	11	0	12	0	202	0	0
Transfer from VC/VPC	0	0	0	0	0	68	0	0
Extrabudgetary e/	0	0	0	0	8	8	1	0
Total income	0	11	0	13	8	419	4,321	0
II. Expenditures								
Programme								
IPF, SPR, SIS	1,530	129	205	209	202	629	750	0
Third-party cost sharing	0	0	0	0	0	0	3	0
SMF/LDCs	0	0	0	0	0	0	0	0
Trust funds d/	638	14	21	68	19	0	44	0
Management Services Agreement	0	0	0	0	0	0	2,178	0
Local office costs								
Core budget	1,073	0	0	546	0	795	1,221	175
Extrabudgetary	40	0	0	113	0	76	32	0
Total expenditures	3,281	143	226	936	221	1,500	4,228	175
Balance	(3,281)	(132)	(226)	(923)	(213)	(1,081)	93	(175)
Cost-sharing expenditures of recipient countries	42	0	0	183	0	497	946	0

I. Income	Turks and Caicos Islands f/	Tuvalu k/	Uganda	Ukraine	United Arab Emirates	United Republic of Tanzania g/	Uruguay	Uzbekistan
Government contributions								
UNDP - VC/VPC	7	0	2	0	300	0	263	0
Transfer to local office costs	(3)	0	(1)	0	(170)	0	(263)	0
SMF/LDCs	0	0	0	0	0	0	0	0
Trust funds d/	0	0	1	0	0	11	450	0
Management Services Agreement	0	0	3,783	0	0	1,070	0	0
Local office costs								
Core budget	13	0	0	0	0	0	0	0
Transfer from VC/VPC	3	0	1	0	170	0	263	0
Extrabudgetary e/	0	0	12	0	20	4	0	0
Total income	20	0	3,798	0	320	1,085	713	0
II. Expenditures								
Programme								
IPF, SPR, SIS	243	181	7,627	319	720	4,387	1,202	773
Third-party cost sharing	0	0	1,508	13	72	48	463	0
SMF/LDCs	0	16	0	0	0	(76)	0	0
Trust funds d/	0	37	1,695	0	2	3,131	1,014	8
Management Services Agreement	0	0	4,670	0	0	1,295	0	0
Local office costs								
Core budget	0	0	1,739	271	402	2,315	691	298
Extrabudgetary	0	0	364	0	474	59	259	0
Total expenditures	243	234	17,603	603	1,670	11,159	3,629	1,079
Balance	(223)	(234)	(13,805)	(603)	(1,350)	(10,074)	(2,916)	(1,079)
Cost-sharing expenditures of recipient countries	15	0	624	0	1,329	0	10,124	0

	Vanuatu k/	Venezuela	Viet Nam	Yemen	Yugoslavia	Zaire	Zambia	Zimbabwe	TOTAL BY FUND
I. Income									
Government contributions									
UNDP - VC/VPC	0	337	24	26	0	0	0	11	24,945
Transfer to local office costs	0	(337)	22	(26)	0	0	0	(11)	(3,896)
SMF/LDCs	0	0	0	0	0	0	0	0	11
Trust funds d/	0	0	0	0	0	0	0	1	11,133
Management Services Agreement	0	0	0	0	0	0	0	0	141,554
Local office costs									
Core budget	0	0	187	159	0	0	2	0	13,140
Transfer from VC/VPC	0	337	(22)	26	0	0	0	11	3,896
Extrabudgetary e/	0	1	12	22	28	0	0	4	3,578
Total income	0	338	223	207	28	0	2	16	194,361
II. Expenditures									
Programme									
IPF, SPR, SIS	311	542	8,310	1,751	358	7,266	3,645	3,334	425,065
Third-party cost sharing	0	17	445	1	48	0	254	0	33,830
SMF/LDCs	0	0	0	(1)	0	0	0	0	2,678
Trust funds d/	44	204	5,597	2,412	0	0	115	1,309	135,852
Management Services Agreement	0	0	0	0	0	(101)	0	0	140,175
Local office costs									
Core budget	0	753	1,785	2,029	3	1,411	1,754	855	132,616
Extrabudgetary	0	157	46	35	59	0	8	38	17,611
Total expenditures	355	1,673	16,183	6,227	468	8,576	5,776	5,536	888,827
Balance	(355)	(1,335)	(15,960)	(6,020)	(440)	(8,576)	(5,774)	(5,520)	(694,466)
Cost-sharing expenditures of recipient countries	0	4,165	0	1	0	0	145	0	411,817

(Footnotes to table 2)

a/ Local office costs for this country are included under the UNDP Geneva Office. However, as part of the reorganization of the management of the European programmes, the programmes in this country are to be served from New York.

b/ Local office costs for this country are included under Barbados.

c/ Includes UNIFEM, UNSO, UNCDF, UNFSTD, UNRFNRE, UNV, the UNDP Energy Account, trust funds established by the Administrator and other minor trust funds.

d/ Includes 1992 interest on cost-sharing balances apportioned to field offices in the 1993 accounts.

e/ Local office costs for this country are included under Trinidad and Tobago.

f/ Local office costs for this country are included under Jamaica.

g/ Local office costs for this country include multiple countries/areas, as indicated in footnotes b/ c/ and f/ to m/.

h/ Local office costs for this country are included under El Salvador.

i/ Local office costs for this country are included under Malaysia.

j/ Local office costs for this country are included under Samoa.

k/ Local office costs for this country are included under Fiji.

l/ Local office costs for this country are included under the United Republic of Tanzania.

m/ Local office costs for this country are included under Thailand.

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Table 3. Local office costs obligations: 1994 shortfall after application of the accounting linkage
(United States dollars)

AFRICA	Country	$
	Angola	407,000
	Benin	107,400
	Burkina Faso	262,200
	Burundi	215,800
	Cameroon	420,700
	Cape Verde	291,212
	Central African Republic	127,000
	Chad	195,000
	Comoros	130,300
	Congo	304,400
	Côte d'Ivoire	364,492
	Equatorial Guinea	67,800
	Eritrea	98,600
	Ethiopia	168,294
	Gabon	397,500
	Gambia	195,300
	Guinea	182,000
	Guinea-Bissau	228,100
	Kenya	172,500
	Lesotho	88,591
	Liberia	81,100
	Madagascar	30,640
	Malawi	90,500
	Mali	265,167
	Mauritania	173,600
	Mauritius	147,360
	Mozambique	243,900
	Namibia	314,533
	Niger	148,400
	Nigeria	73,734
	Rwanda	188,500
	Sao Tome and Principe	114,300
	Senegal	242,820
	Sierra Leone	144,891
	Swaziland	20,662
	Togo	27,300
	Uganda	285,491
	United Republic of Tanzania	166,300
	Zaire	241,300
	Zambia	232,808
	Zimbabwe	86,143
	Africa subtotal	7,743,638

ASIA AND THE PACIFIC

Country	$
Afghanistan	269,600
Cambodia	127,600
Fiji	198,097
Micronesia	30,400
Kiribati	17,000
Marshall Islands	32,600
Palau	5,300
Solomon Islands	46,100
Tonga	23,900
Tuvalu	11,900
Vanuatu	32,300
Lao People's Democratic Republic	87,600
Malaysia	-
Brunei Darussalam	500
Maldives	59,900
Mongolia	67,500
Myanmar	31,510
Papua New Guinea	42,299
Samoa	-
Cook Islands	19,500
Niue	6,500
Tokelau	2,900
Asia and the Pacific subtotal	1,113,006

ARAB STATES

Algeria	108,100
Djibouti	228,800
Egypt	225,200
Jordan	97,860
Lebanon	364,700
Qatar	11,100
Somalia	421,500
Sudan	298,100
Syrian Arab Republic	141,135
Yemen	95,712
Arab States subtotal	1,992,207

LATIN AMERICA AND THE CARIBBEAN

Country	$
Argentina	566,300
Barbados	65,828
Antigua and Barbuda	57,400
Dominica	24,694
Grenada	32,082
Montserrat	8,944
Saint Kitts and Nevis	4,623
Saint Helena	400
Saint Vincent and Grenadines	36,008
Bolivia	202,700
Brazil	612,800
Ecuador	175,400
El Salvador	-
Belize	28,800
Guatemala	180,700
Haiti	152,000
Honduras	62,765
Jamaica	35,270
Bahamas	1,400
Bermuda	100
Cayman Islands	9,700
Mexico	192,700
Nicaragua	122,700
Trinidad and Tobago	134,167
Aruba	10,500
Netherlands Antilles	17,700
Suriname	56,100
Uruguay	23,300
Venezuela	48,133
Latin America subtotal	2,863,214

EUROPE AND THE COMMONWEALTH OF INDEPENDENT STATES

Country	$
Albania	94,900
Armenia	162,600
Azerbaijan	147,000
Belarus	36,096
Bulgaria	59,584
Cyprus	321,900
Georgia	135,300
Kazakstan	207,000
Kyrgystan	48,400
Latvia	115,710
Lithuania	52,200
Republic of Moldova	98,500
Romania	44,181
Tajikistan	63,000
Turkey	386,500
Turkmenistan	83,100
Ukraine	190,000
Uzbekistan	155,800
Yugoslavia	50,000
Europe subtotal	2,451,771
GRAND TOTAL	16,163,836